

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI**

IN RE: KEVIN ALTON WALTON, Debtor

**Case No. 24-02317-JAW
CHAPTER 12**

TO: AFFECTED CREDITORS:

MS Dept of Revenue, Bankruptcy Section, PO Box 22808, Jackson, MS 39225-2808

TRUSTEE: Harold Barkley

U. S. TRUSTEE: USTPRegion05.JA.ECF@usdoj.gov

NOTICE OF AMENDMENT OF SCHEDULES

YOU ARE HEREBY NOTIFIED that the above named debtor(s) has filed with the Bankruptcy Court an Amendment of Schedules (see attached copy of Notice of Meeting of Creditors, amended schedules and Plan).

YOU ARE FURTHER NOTIFIED that if you wish to examine the debtor(s) under oath, you must request of the U.S. Trustee an adjourned Meeting of Creditors. Said request must be made within 21 days of the date of this notice. (*Address of U.S. Trustee: United States Courthouse, 501 East Court St., Ste. 6-430, Jackson, MS 39201*)

YOU ARE FURTHER NOTIFIED that the affected creditor(s) has 60 days from the date of this notice to file, with the U.S. Bankruptcy Court, a complaint to determine the dischargeability of a debt under § 523(c), a motion objecting to discharge under § 523(a)(2), (4), or (6) the Bankruptcy Code or a motion to seek an extension of time for filing a complaint or a motion objecting to discharge.

YOU ARE FURTHER NOTIFIED that any added creditor is given 30 days from the conclusion of the meeting of creditors or 30 days from date of this notice, whichever is later, to file with the U.S. Bankruptcy Court an objection to the debtor(s) list of property claimed as exempt

YOU ARE FURTHER NOTIFIED that any added creditor is given 70 days from the date of this notice to file a proof of claim with the U.S. Bankruptcy Court. A proof of claim may be obtained at www.mssb.uscourts.gov or any bankruptcy clerk's office. Address of the U.S. Bankruptcy Court may be found on the attached Notice of Chapter 12 Bankruptcy Case.

Date: Thursday, June 12, 2025

/s/ Thomas C. Rollins, Jr.
Thomas C. Rollins, Jr.

Debtor **Kevin Alton Walton**Case number **24-02317-JAW**

7. Meeting of creditors Debtors must attend the meeting to be questioned under oath. In a joint case, both spouses must attend. Creditors may attend, but are not required to do so.	July 15, 2025 at 01:30 PM The meeting may be continued or adjourned to a later date. If so, the date will be on the court docket.	Trustee: Harold J. Barkley T12 Jr Zoom video meeting. Go to zoom.us/join, enter Meeting ID 374 151 7424 and Passcode 4972880130 , OR call 662-350-8812. For additional meeting information go to www.justice.gov/ust/moc
8. Deadlines The bankruptcy clerk's office must receive these documents and any required filing fee by the following deadlines.	<div style="display: flex; justify-content: space-between;"> <div> Deadline to file a complaint to challenge dischargeability of certain debts: You must start a judicial proceeding by filing a complaint if you want to have a debt excepted from discharge under 11 U.S.C. § 523(a)(2), (4), or (6). </div> <div> Filing deadline: 9/15/25 </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div> Deadline for all creditors to file a proof of claim (except governmental units): </div> <div> Filing deadline: 7/31/25 </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div> Deadline for governmental units to file a proof of claim: Deadlines for filing proof of claim: A proof of claim is a signed statement describing a creditor's claim. A proof of claim form may be obtained at www.uscourts.gov or any bankruptcy clerk's office. If you do not file a proof of claim by the deadline, you might not be paid on your claim. To be paid, you must file a proof of claim even if your claim is listed in the schedules that the debtor filed. Secured creditors retain rights in their collateral regardless of whether they file a proof of claim. Filing a proof of claim submits the creditor to the jurisdiction of the bankruptcy court, with consequences a lawyer can explain. For example, a secured creditor who files a proof of claim may surrender important nonmonetary rights, including the right to a jury trial. </div> <div> Filing deadline: 4/2/25 </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div> Deadline to object to exemptions: The law permits debtors to keep certain property as exempt. If you believe that the law does not authorize an exemption claimed, you may file an objection. </div> <div> Filing Deadline: 30 days after the <i>conclusion</i> of the meeting of creditors </div> </div>	
9. Filing of plan	The debtor has not filed a plan as of this date. A copy of the plan and a notice of the hearing on confirmation will be sent separately.	
10. Creditors with a foreign address	If you are a creditor receiving a notice mailed to a foreign address, you may file a motion asking the court to extend the deadlines in this notice. Consult an attorney familiar with United States bankruptcy law if you have any questions about your rights in this case.	
11. Filing a Chapter 12 bankruptcy case	Chapter 12 allows family farmers and family fishermen to reorganize according to a plan. A plan is not effective unless the court confirms it. You may receive a copy of the plan. You may object to confirmation of the plan and attend the confirmation hearing. The debtor will remain in possession of the property and may continue to operate the business unless the court orders otherwise.	
12. Discharge of debts	Confirmation of a chapter 12 plan may result in a discharge of debts, which may include all or part of your debt. Unless the court orders otherwise, the discharge will not be effective until all payments under the plan are made. A discharge means that you may never try to collect the debt from the debtor except as provided in the plan. If you want to have a particular debt excepted under 11 U.S.C. § 523(a)(2), (4), or (6), you must start a judicial proceeding by filing a complaint and paying the filing fee in the clerk's office by the deadline.	
13. Exempt property	The law allows debtors to keep certain property as exempt. Fully exempt property will not be sold and distributed to creditors, even if the case is converted to chapter 7. Debtors must file a list of property claimed as exempt. You may inspect that list at the bankruptcy clerk's office. If you believe that the law does not authorize an exemption that the debtors claim, you may file an objection. The bankruptcy clerk's office must receive the objection by the deadline to object to exemptions in line 8.	

Fill in this information to identify your case:

Debtor 1	Kevin Alton Walton		
	First Name	Middle Name	Last Name
Debtor 2			
(Spouse if, filing)	First Name	Middle Name	Last Name
United States Bankruptcy Court for the: <u>SOUTHERN DISTRICT OF MISSISSIPPI</u>			
Case number	24-02317		
(if known)			

☐ Check if this is an amended filing

Official Form 106E/F

Schedule E/F: Creditors Who Have Unsecured Claims**12/15**

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY claims and Part 2 for creditors with NONPRIORITY claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on Schedule A/B: Property (Official Form 106A/B) and on Schedule G: Executory Contracts and Unexpired Leases (Official Form 106G). Do not include any creditors with partially secured claims that are listed in Schedule D: Creditors Who Have Claims Secured by Property. If more space is needed, copy the Part you need, fill it out, number the entries in the boxes on the left. Attach the Continuation Page to this page. If you have no information to report in a Part, do not file that Part. On the top of any additional pages, write your name and case number (if known).

Part 1: List All of Your PRIORITY Unsecured Claims**1. Do any creditors have priority unsecured claims against you?**
☐ No. Go to Part 2.

☒ Yes.
2. List all of your priority unsecured claims. If a creditor has more than one priority unsecured claim, list the creditor separately for each claim. For each claim listed, identify what type of claim it is. If a claim has both priority and nonpriority amounts, list that claim here and show both priority and nonpriority amounts. As much as possible, list the claims in alphabetical order according to the creditor's name. If you have more than two priority unsecured claims, fill out the Continuation Page of Part 1. If more than one creditor holds a particular claim, list the other creditors in Part 3.

(For an explanation of each type of claim, see the instructions for this form in the instruction booklet.)

		Total claim	Priority amount	Nonpriority amount
2.1	IRS Priority Creditor's Name P.O. Box 7346 Philadelphia, PA 19101-7346 Number Street City State Zip Code	Last 4 digits of account number	\$80,000.00	\$80,000.00
	Who incurred the debt? Check one. <input type="checkbox"/> Debtor 1 only <input type="checkbox"/> Debtor 2 only <input type="checkbox"/> Debtor 1 and Debtor 2 only <input checked="" type="checkbox"/> At least one of the debtors and another <input type="checkbox"/> Check if this claim is for a community debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	When was the debt incurred? As of the date you file, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Type of PRIORITY unsecured claim: <input type="checkbox"/> Domestic support obligations <input checked="" type="checkbox"/> Taxes and certain other debts you owe the government <input type="checkbox"/> Claims for death or personal injury while you were intoxicated <input type="checkbox"/> Other. Specify _____	\$0.00	
			Internal Revenue Service	

Debtor 1 **Kevin Alton Walton**Case number (if known) **24-02317**

2.2	MS Dept of Revenue Priority Creditor's Name Bankruptcy Section PO Box 22808 Jackson, MS 39225-2808 Number Street City State Zip Code	Last 4 digits of account number \$10,000.00	\$10,000.00	\$0.00
Who incurred the debt? Check one. <input type="checkbox"/> Debtor 1 only <input type="checkbox"/> Debtor 2 only <input type="checkbox"/> Debtor 1 and Debtor 2 only <input checked="" type="checkbox"/> At least one of the debtors and another		When was the debt incurred? 		
<input type="checkbox"/> Check if this claim is for a community debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		As of the date you file, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Type of PRIORITY unsecured claim: <input type="checkbox"/> Domestic support obligations <input checked="" type="checkbox"/> Taxes and certain other debts you owe the government <input type="checkbox"/> Claims for death or personal injury while you were intoxicated <input type="checkbox"/> Other. Specify _____		

Part 2: List All of Your NONPRIORITY Unsecured Claims**3. Do any creditors have nonpriority unsecured claims against you?**

- ☐ No. You have nothing to report in this part. Submit this form to the court with your other schedules.
- ☒ Yes.

4. List all of your nonpriority unsecured claims in the alphabetical order of the creditor who holds each claim. If a creditor has more than one nonpriority unsecured claim, list the creditor separately for each claim. For each claim listed, identify what type of claim it is. Do not list claims already included in Part 1. If more than one creditor holds a particular claim, list the other creditors in Part 3. If you have more than three nonpriority unsecured claims fill out the Continuation Page of Part 2.

4.1	Advanced Recovery Systems Nonpriority Creditor's Name Po Box 321472 Flowood, MS 39232 Number Street City State Zip Code Who incurred the debt? Check one. <input checked="" type="checkbox"/> Debtor 1 only <input type="checkbox"/> Debtor 2 only <input type="checkbox"/> Debtor 1 and Debtor 2 only <input type="checkbox"/> At least one of the debtors and another <input type="checkbox"/> Check if this claim is for a community debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Last 4 digits of account number 7G9Q	Total claim \$36.00
When was the debt incurred? Opened 05/21 Last Active 09/20		As of the date you file, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Type of NONPRIORITY unsecured claim: <input type="checkbox"/> Student loans <input type="checkbox"/> Obligations arising out of a separation agreement or divorce that you did not report as priority claims <input type="checkbox"/> Debts to pension or profit-sharing plans, and other similar debts <input checked="" type="checkbox"/> Other. Specify Medical Debt	

Debtor 1 **Kevin Alton Walton**Case number (if known) **24-02317**

4.2

Capital One

Nonpriority Creditor's Name

Attn: Bnakruptcy**P.O. Box 30285****Salt Lake City, UT 84130**

Number Street City State Zip Code

Who incurred the debt? Check one.☐ Debtor 1 only☐ Debtor 2 only☐ Debtor 1 and Debtor 2 only☒ At least one of the debtors and another☐ **Check if this claim is for a community debt****Is the claim subject to offset?**☒ No☐ YesLast 4 digits of account number **2822****\$4,124.00**When was the debt incurred? **Opened 05/15 Last Active 08/22****As of the date you file, the claim is:** Check all that apply☐ Contingent☐ Unliquidated☐ Disputed**Type of NONPRIORITY unsecured claim:**☐ Student loans☐ Obligations arising out of a separation agreement or divorce that you did not report as priority claims☐ Debts to pension or profit-sharing plans, and other similar debts☒ Other. Specify **Credit Card**

4.3

Fora Financial

Nonpriority Creditor's Name

1385 Broadway 15th Fl**New York, NY 10018**

Number Street City State Zip Code

Who incurred the debt? Check one.☐ Debtor 1 only☐ Debtor 2 only☐ Debtor 1 and Debtor 2 only☒ At least one of the debtors and another☐ **Check if this claim is for a community debt****Is the claim subject to offset?**☒ No☐ Yes

Last 4 digits of account number

\$14,000.00

When was the debt incurred?

As of the date you file, the claim is: Check all that apply☐ Contingent☐ Unliquidated☐ Disputed**Type of NONPRIORITY unsecured claim:**☐ Student loans☐ Obligations arising out of a separation agreement or divorce that you did not report as priority claims☐ Debts to pension or profit-sharing plans, and other similar debts☒ Other. Specify **Finance Company**

4.4

Kubota Credit Corp, USA

Nonpriority Creditor's Name

Attn: Bankruptcy**Po Box 2048****Grapevine, TX 76099**

Number Street City State Zip Code

Who incurred the debt? Check one.☐ Debtor 1 only☐ Debtor 2 only☐ Debtor 1 and Debtor 2 only☒ At least one of the debtors and another☐ **Check if this claim is for a community debt****Is the claim subject to offset?**☒ No☐ YesLast 4 digits of account number **6225****\$41,368.00**When was the debt incurred? **Opened 02/21 Last Active 03/22****As of the date you file, the claim is:** Check all that apply☐ Contingent☐ Unliquidated☐ Disputed**Type of NONPRIORITY unsecured claim:**☐ Student loans☐ Obligations arising out of a separation agreement or divorce that you did not report as priority claims☐ Debts to pension or profit-sharing plans, and other similar debts☒ Other. Specify **Deficiency**

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4.6

River Hills Bank

Nonpriority Creditor's Name

Post Office Box 608**Port Gibson, MS 39150**

Number Street City State Zip Code

Who incurred the debt? Check one.☐ Debtor 1 only☐ Debtor 2 only☐ Debtor 1 and Debtor 2 only☒ At least one of the debtors and another☐ **Check if this claim is for a community debt****Is the claim subject to offset?**☒ No☐ Yes

Last 4 digits of account number

\$50,000.00**When was the debt incurred?****As of the date you file, the claim is:** Check all that apply☐ Contingent☐ Unliquidated☐ Disputed**Type of NONPRIORITY unsecured claim:**☐ Student loans☐ Obligations arising out of a separation agreement or divorce that you did not report as priority claims☐ Debts to pension or profit-sharing plans, and other similar debts☒ Other. Specify

4.6

Transworld System Inc

Nonpriority Creditor's Name

P O Box 15520**Wilmington, DE 19850**

Number Street City State Zip Code

Who incurred the debt? Check one.☐ Debtor 1 only☐ Debtor 2 only☐ Debtor 1 and Debtor 2 only☒ At least one of the debtors and another☐ **Check if this claim is for a community debt****Is the claim subject to offset?**☒ No☐ Yes

Last 4 digits of account number

7949**\$1,500.00****When was the debt incurred?****Opened 02/22 Last Active****8/02/22****As of the date you file, the claim is:** Check all that apply☐ Contingent☐ Unliquidated☐ Disputed**Type of NONPRIORITY unsecured claim:**☐ Student loans☐ Obligations arising out of a separation agreement or divorce that you did not report as priority claims☐ Debts to pension or profit-sharing plans, and other similar debts☒ Other. Specify **Collection Attorney Spring Lake**

4.7

Wells Fargo/Furniture Marketing Group

Nonpriority Creditor's Name

Attn: Bankruptcy**Po Box 10438 Mac F8235-02f****Des Moines, IA 50306**

Number Street City State Zip Code

Who incurred the debt? Check one.☐ Debtor 1 only☐ Debtor 2 only☐ Debtor 1 and Debtor 2 only☒ At least one of the debtors and another☐ **Check if this claim is for a community debt****Is the claim subject to offset?**☒ No☐ Yes

Last 4 digits of account number

1519**\$669.00****When was the debt incurred?****Opened 04/21 Last Active****07/22****As of the date you file, the claim is:** Check all that apply☐ Contingent☐ Unliquidated☐ Disputed**Type of NONPRIORITY unsecured claim:**☐ Student loans☐ Obligations arising out of a separation agreement or divorce that you did not report as priority claims☐ Debts to pension or profit-sharing plans, and other similar debts☒ Other. Specify **Charge Account****Part 3: List Others to Be Notified About a Debt That You Already Listed**

5. Use this page only if you have others to be notified about your bankruptcy, for a debt that you already listed in Parts 1 or 2. For example, if a collection agency is trying to collect from you for a debt you owe to someone else, list the original creditor in Parts 1 or 2, then list the collection agency here. Similarly, if you have more than one creditor for any of the debts that you listed in Parts 1 or 2, list the additional creditors here. If you do not have additional persons to be notified for any debts in Parts 1 or 2, do not fill out or submit this page.

Debtor 1 **Kevin Alton Walton**Case number (if known) **24-02317**

Name and Address

IRS
c/o US Attorney
501 E Court, Ste 4.430
Jackson, MS 39201

On which entry in Part 1 or Part 2 did you list the original creditor?

Line **2.1** of (*Check one*):

- ☒ Part 1: Creditors with Priority Unsecured Claims
☐ Part 2: Creditors with Nonpriority Unsecured Claims

Last 4 digits of account number

Name and Address

IRS
c/o Attorney General
950 Pennsylvania Av NW
Washington, DC 20530-0001

On which entry in Part 1 or Part 2 did you list the original creditor?

Line **2.1** of (*Check one*):

- ☒ Part 1: Creditors with Priority Unsecured Claims
☐ Part 2: Creditors with Nonpriority Unsecured Claims

Last 4 digits of account number

Part 4: Add the Amounts for Each Type of Unsecured Claim

6. Total the amounts of certain types of unsecured claims. This information is for statistical reporting purposes only. 28 U.S.C. §159. Add the amounts for each type of unsecured claim.

Total claims from Part 1	6a. Domestic support obligations	6a.	\$	0.00
	6b. Taxes and certain other debts you owe the government	6b.	\$	90,000.00
	6c. Claims for death or personal injury while you were intoxicated	6c.	\$	0.00
	6d. Other. Add all other priority unsecured claims. Write that amount here.	6d.	\$	0.00
	6e. Total Priority. Add lines 6a through 6d.	6e.	\$	90,000.00
Total claims from Part 2	6f. Student loans	6f.	\$	0.00
	6g. Obligations arising out of a separation agreement or divorce that you did not report as priority claims	6g.	\$	0.00
	6h. Debts to pension or profit-sharing plans, and other similar debts	6h.	\$	0.00
	6i. Other. Add all other nonpriority unsecured claims. Write that amount here.	6i.	\$	111,697.00
	6j. Total Nonpriority. Add lines 6f through 6i.	6j.	\$	111,697.00

CERTIFICATE OF SERVICE

I, Thomas C. Rollins, Jr., do hereby certify that I have this date transmitted via Electronic Case Filing, as it appears on this date in the Court registered e-filers of CM/ECF and/or via U. S. Mail, postage prepaid, a true and correct copy of the above Notice of Amendment to Schedules, Notice of Chapter 11 Bankruptcy Case, and amended schedules, to the affected creditor(s), Case Trustee and U.S. Trustee at the above listed address(es).

Date: Thursday, June 12, 2025

/s/ Thomas C. Rollins, Jr.

Thomas C. Rollins, Jr. (Bar No. 103469)

Jennifer A Curry Calvillo (Bar No. 104367)

The Rollins Law Firm

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Jackson, MS 39236

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